

HOUSE No. 2536

By Mr. Frost of Auburn, petition of Paul K. Frost for legislation to provide an income tax exemption for certain elderly persons over sixty-five years of age. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT REGARDING INCOME TAX EXEMPTIONS FOR SENIOR CITIZENS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Section 3 of chapter 62 of the General Laws, as appearing in
- 2 the 1998 Official Edition, is hereby amended by inserting after
- 3 lines 106 and 121 the following section:—
- 4 Further, any person over 65 years old whose yearly income
- 5 does not exceed \$50,000, or a couple over 65 whose combined
- 6 yearly income does not exceed \$65,000, shall be granted a tax
- 7 exemption of \$3,000.